

SENATE MOTION

MADAM PRESIDENT:

I move that Senate Bill 302 be amended to read as follows:

1 Page 9, delete lines 17 through 20, begin a new paragraph and
2 insert:
3 **"Sec. 16. (a) The board, in conjunction and coordination with**
4 **the department of state revenue, shall establish procedures:**
5 **(1) governing the collection and remittance of enhanced**
6 **prepaid wireless charges in accordance with the procedures**
7 **established under IC 6-2.5 concerning the collection and**
8 **remittance of the state gross retail tax; and**
9 **(2) allowing a seller to document that a sale of prepaid**
10 **wireless telecommunications service is not a retail transaction.**
11 **(b) A procedure established under subsection (a)(1):**
12 **(1) must take into consideration the differences between large**
13 **and small sellers, including smaller sales volumes; and**
14 **(2) may establish lower thresholds for the remittance of**
15 **enhanced prepaid wireless charges by small sellers.**
16 **For purposes of this subsection, a small seller is a seller that sells**
17 **less than one hundred dollars (\$100) of prepaid wireless**
18 **telecommunications service each month."**

(Reference is to SB 302 as January 29, 2010.)

Senator HERSHMAN